

ADJUSTMENTS BUDGET OF

UMNGENI MUNICIPALITY



2013/14 TO 2015/16
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS

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Abbreviations and Acronyms

ASGISA	Accelerated and Shared Growth Initiative	M	Mayor
BPC	Budget Planning Committee	MBRR	Municipal Budget & Reporting Regulations
CFO	Chief Financial Officer	MEC	Member of the Executive Committee
CM	Municipality Manager	MFMA	Municipal Financial Management Act
CPI	Consumer Price Index	MIG	Municipal Infrastructure Grant
CRRF	Capital Replacement Reserve Fund	MPRA	Municipal Properties Rates Act
DBSA	Development Bank of South Africa	MSA	Municipal Systems Act
DoRA	Division of Revenue Act	MTEF	Medium-term Expenditure Framework
DWA	Department of Water Affairs	MTREF	Medium-term Revenue and Expenditure Framework
EE	Employment Equity	NERSA	National Electricity Regulator South Africa
EEDSM	Energy Efficiency Demand Side Management	NGO	Non-Governmental Organisations
FBS	Free basic services	NKPIs	National Key Performance Indicators
GAMAP	Generally Accepted Municipal Accounting Practice	OHS	Occupational Health and Safety
GDP	Gross Domestic Product	OP	Operational Plan
GDS	Gauteng Growth and Development Strategy	PBO	Public Benefit Organisations
GFS	Government Financial Statistics	PHC	Provincial Health Care
GRAP	General Recognised Accounting Practice	PMS	Performance Management System
HR	Human Resources	PPE	Property Plant and Equipment
HSRC	Human Science Research Council	PPP	Public Private Partnership
IDP	Integrated Development Plan	PTIS	Public Transport Infrastructure System
IT	Information Technology	RG	Restructuring Grant
kℓ	kilolitre	RSC	Regional Services Council
km	kilometre	SALGA	South African Local Government Association
KPA	Key Performance Area	SAPS	South African Police Service
KPI	Key Performance Indicator	SDBIP	Service Delivery Budget
kWh	kilowatt hour		
ℓ	litre		Implementation Plan
LED	Local Economic Development	SMME	Small Micro and Medium Enterprises

Part 1 – Adjustments Budget

1.1 Mayor's Report

During January 2014 the implementation of the budget and financial performance of the municipality was assessed for the first half of the financial year, taking into consideration the monthly budget statements. According to this assessment it was recommended to Council that the 2013/2014 annual budget be amended in February 2014 to revise projections for revenue and expenditures amongst the different votes. The main reasons for the revision can be summarised as follows:-

1. Adjusted Rates Income due to the trend analysis for the past six months, and also comparing the actual amount for the last financial year, therefore the revenue was reduced by R6, 1 million. Rates have been adjusted due to the finalisation of the Valuation Appeals Board review of the Municipal decision on the objections and appeals lodged against the General Valuation Roll and the two Supplementary Valuation Rolls, has been processed.
2. Additional operating grant allocations to uMngeni Municipality in respect of the Department of Arts and Culture Grants (Library and Museum) which amounts to R641, 000.00.
3. Roll-over approval of operating grants (Financial Management Grant, Municipal Systems Grant) were received late in the 2013/2014 financial year.
4. Increase in the purchase of electricity expenditure due to the electricity losses experienced throughout the year.
5. Transfer of amounts between votes which could not be covered by the Virement Policy of the Municipality.

Although all of the above affected the original budget to the extent that the total operating expenditure increased from R257,3 million to R 259,0 million, the revenue decreased from R269,8 million to R268,0 million leaving a surplus of R 443 000. This will have no effect on the rate randage or any other tariffs and charges of the municipality. I therefore recommend that the Adjusted Budget as set out in the Tables B1 to B10 be approved by Council for the 2013/14, 2014/15 and 2015/16 financial years.

1.2 Council Resolutions

On 26 February 2014 the Council of uMngeni Local Municipality met in the Council Chambers of uMngeni Municipality to consider the adjustments budget of the municipality for the financial year 2013/2014. The Council approved and adopted the following resolutions:

1. That Council adopts the Adjustments Budget for the 2013/2014 financial year in terms of section 28 of the Municipal Finance Management Act, No. 56 of 2003 as set out in the following adjustments budget tables:
 - 1.1 Table B1: Adjustments Budget Summary
 - 1.2 Table B2: Adjustments Budget Financial Performance (Standard Classification)
 - 1.3 Table B3: Adjustments Budget Financial Performance (Revenue & Expenditure by Vote)
 - 1.3.1 Table B4: Adjustments Budget Financial Performance (Revenue by Source and Expenditure by Type)
 - 1.4 Table B5: Adjustments Capital Expenditure Budget by Vote & Funding
 - 1.5 Table B6: Adjustments Budget on Financial Position
 - 1.6 Table B7: Adjustments Budget on Cash Flow
 - 1.7 Table B8: Cash Backed Reserves / Accumulated Surplus Reconciliation
 - 1.8 Table B9: Asset Management
 - 1.8.1 Table B10: Basic Service Delivery Measurement
2. That the Adjustments Budget as per section 21 of the Municipal Budget & Reporting Regulations be submitted to Provincial and National Treasuries within 10 days after approval by Council.

1.3 Executive Summary

The format and contents of the adjustments budget and supporting documentation must be in the format as specified in schedule B of the Municipal Budget and Reporting Regulations. The adjustments budget as submitted herewith contains the applicable adjustments budget tables B1 to B10 and supporting tables SB1 to SB20.

It should be noted that municipal taxes and tariffs may not be increased during a financial year, and any amendments to the annual budget must remain funded in accordance with section 18 of the Municipal Finance Management Act, No. 56 of 2003 (MFMA).

Table B1 provides details on the adjusted budgeted financial performance, whilst table B4 and supporting table SB1 provides adjusted budgetary information for revenue by source and expenditure by type.

Table B5 provides details on the adjusted capital expenditure by vote and funding.

Table B6 provides details on the adjusted budgeted financial position and table B7 as the adjusted budgeted cash flows.

Table B8 summarises the cash-backed reserves and accumulated surplus reconciliation whilst table B9 provides details on asset management.

Table B10 deals with the basic service delivery measurement.

The adjustments budget herewith presented provides for a decrease in the total operating revenue of R1, 8million to the amount of R 268, 0 million (original budget: R269, 8 million). When analysing this, the following factors become apparent.

- (a) Property rates reflect a decrease of R 6, 1 million. This is mainly due the trend analysis for the past six months and also comparing the actual amount for the last financial year.
- (b) Transfers recognised-operational increased by R641, 000.00 due to additional transfer as per the Gazette.
- (c) Other own revenue increased by R4, 4 million due to the approved roll-overs by National Treasury and the Department of Co-Operative Governance and Traditional Affairs (COGTA) for the Expanded Public Works Programme (EPWP), Debtors Data Cleansing , MSIG and FMG.

The adjusted operating expenditure increased to R259, 0million (original budget: R257, 3 million) which reflects an increase of R 1, 7 million. The main contributing factors for this decrease are as follows:

- (a) Other expenditure decreased by R2, 9 million.
- (b) Bulk purchases increased by R3, 4million due to electricity losses.

The balance of the increased expenditure is funded from the revenue and the utilisation of projected savings in one vote towards spending in another vote. Although the total budget

reflects a surplus of R 443, 000.00 of the services must individually be monitored to ensure that it remains sustainable and costs are recovered from tariffs. From this exercise it is projected that the electricity service will probably close off with a deficit of R7 million.

The adjusted capital expenditure for 2013/2014 amount to R43, 3 million which is R11, 1 million more than the original budget of R32, 2million. This is attributed to the Mandela Corridor Development transferred by Cogta.

1.4 Adjustments Budget Tables

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2013/2014 budget and MTREF as approved by the Council. Each table is accompanied by explanatory notes.

Table 1 MBRR Table B1 – Adjustments Budget Summary

KZN222 uMngeni - Table B1 Adjustments Budget Summary -

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	122,521	-	-	-	-	-	(6,197)	(6,197)	116,324	129,263	135,369
Service charges	69,725	-	-	-	-	-	(1,591)	(1,591)	68,134	74,263	80,967
Investment revenue	500	-	-	-	-	-	225	225	725	526	551
Transfers recognised - operational	43,492	-	-	-	-	641	-	641	44,133	46,920	51,354
Other own revenue	33,630	-	-	-	-	-	5,064	5,064	38,694	34,898	38,111
Total Revenue (excluding capital transfers and contributions)	269,868	-	-	-	-	641	(2,499)	(1,858)	268,010	285,870	306,352
Employee costs	78,936	-	-	-	-	-	(828)	(828)	78,108	83,528	88,828
Remuneration of councillors	5,836	-	-	-	-	-	-	-	5,836	6,186	6,557
Depreciation & asset impairment	10,108	-	-	-	-	-	-	-	10,108	10,563	10,985
Finance charges	4,804	-	-	-	-	-	(282)	(282)	4,522	4,623	4,075
Materials and bulk purchases	69,955	-	-	-	-	-	3,498	3,498	73,453	75,551	81,595
Transfers and grants	9,752	-	-	-	-	-	3,605	3,605	13,357	9,752	9,752
Other expenditure	77,984	-	-	-	-	-	(4,275)	(4,275)	73,710	80,303	85,232
Total Expenditure	257,376	-	-	-	-	-	1,718	1,718	259,093	270,506	287,024
Surplus/(Deficit)	12,492	-	-	-	-	641	(4,216)	(3,575)	8,917	15,364	19,328
Transfers recognised - capital	19,912	-	-	-	-	-	15,000	15,000	34,912	21,429	22,868
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	32,404	-	-	-	-	641	10,784	11,425	43,829	36,793	42,196
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	32,404	-	-	-	-	641	10,784	11,425	43,829	36,793	42,196
Capital expenditure & funds sources											
Capital expenditure	32,262	-	-	-	-	-	11,124	11,124	43,386	34,810	38,478
Transfers recognised - capital	19,912	-	-	-	-	-	15,000	15,000	34,912	21,429	22,868
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12,350	-	-	-	-	-	(3,876)	(3,876)	8,474	13,381	15,610
Total sources of capital funds	32,262	-	-	-	-	-	11,124	11,124	43,386	34,810	38,478
Financial position											
Total current assets	99,856	-	-	-	-	-	53,899	53,899	153,754	95,457	88,433
Total non current assets	441,994	-	-	-	-	-	363,919	363,919	805,913	360,472	268,314
Total current liabilities	57,183	-	-	-	-	-	(47,270)	(47,270)	9,913	40,251	37,953
Total non current liabilities	39,417	-	-	-	-	-	-	-	39,417	37,892	33,996
Community wealth/Equity	356,342	-	-	-	-	-	553,995	553,995	910,337	368,360	378,458
Cash flows											
Net cash from (used) operating	24,310	-	-	-	-	15,641	12,290	27,931	52,241	28,001	73,320
Net cash from (used) investing	(32,262)	-	-	-	-	-	(11,124)	(11,124)	(43,386)	(34,810)	(38,478)
Net cash from (used) financing	(3,645)	-	-	-	-	-	(1,955)	(1,955)	(5,600)	(3,760)	(4,132)
Cash/cash equivalents at the year end	(13,873)	-	-	-	-	15,641	(789)	14,852	979	(10,569)	30,710
Cash backing/surplus reconciliation											
Cash and investments available	21,964	-	-	-	-	-	25,344	25,344	47,308	22,403	22,851
Application of cash and investments	215,246	-	-	-	-	-	(33,028)	(33,028)	182,218	208,535	206,057
Balance - surplus (shortfall)	(193,282)	-	-	-	-	-	58,372	58,372	(134,910)	(186,132)	(183,206)
Asset Management											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	10,108	-	-	-	-	-	-	-	10,108	10,563	10,985
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	28,657	-	-	-	-	-	(19,022)	(19,022)	9,635	29,221	30,549
Free services											
Cost of Free Basic Services provided	9,752	-	-	-	-	-	-	-	9,752	9,752	9,752
Revenue cost of free services provided	55,486	-	-	-	-	-	-	-	55,486	55,486	55,486
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	3	-	-	-	-	-	-	-	3	3	3

Explanatory notes to MBRR Table B1 – Adjustments Budget Summary

1. Table B1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - (a) The operating surplus / deficit (after Total Expenditure) is positive over the MTREF
 - (b) Capital expenditure is balanced by capital funding sources, of which
 - (i) Transfers recognised is reflected on the Financial Performance Budget;
 - (ii) Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - (iii) Internally generated funds are financed from a combination of the current operating surplus. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget
4. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.

Table 2 MBRR Table B2 – Adjustments Budgeted Financial Performance (revenue and expenditure by standard classification)

KZN222 uMngeni - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
<i>Governance and administration</i>		157,834	-	-	-	-	-	(2,545)	(2,545)	155,289	167,165	177,740
Executive and council		152,020	-	-	-	-	-	(4,547)	(4,547)	147,473	161,687	172,022
Budget and treasury office		3,962	-	-	-	-	-	2,789	2,789	6,751	4,135	4,309
Corporate services		1,852	-	-	-	-	-	(786)	(786)	1,065	1,343	1,409
<i>Community and public safety</i>		18,864	-	-	-	-	-	(144)	(144)	18,719	19,824	20,796
Community and social services		3,225	-	-	-	-	-	68	68	3,293	3,387	3,554
Sport and recreation		5	-	-	-	-	-	318	318	323	5	5
Public safety		15,635	-	-	-	-	-	(531)	(531)	15,104	16,432	17,237
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4,658	-	-	-	-	-	2,884	2,884	7,542	3,647	3,824
Planning and development		535	-	-	-	-	-	151	151	686	562	589
Road transport		4,123	-	-	-	-	-	2,733	2,733	6,856	3,085	3,235
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		88,514	-	-	-	-	-	(2,054)	(2,054)	86,460	95,234	103,990
Electricity		74,458	-	-	-	-	-	(2,054)	(2,054)	72,404	80,320	87,950
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		14,056	-	-	-	-	-	-	-	14,056	14,914	16,040
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	269,869	-	-	-	-	-	(1,859)	(1,859)	268,010	285,870	306,350
Expenditure - Standard												
<i>Governance and administration</i>		51,550	-	-	-	-	-	14,231	14,231	65,781	53,314	56,221
Executive and council		31,504	-	-	-	-	-	1,250	1,250	32,754	32,754	34,519
Budget and treasury office		17,220	-	-	-	-	-	13,940	13,940	31,160	18,211	19,249
Corporate services		2,826	-	-	-	-	-	(960)	(960)	1,867	2,349	2,453
<i>Community and public safety</i>		8,419	-	-	-	-	-	1,473	1,473	9,892	8,560	9,047
Community and social services		8,419	-	-	-	-	-	1,473	1,473	9,892	8,560	9,047
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		83,697	-	-	-	-	-	(7,423)	(7,423)	76,274	86,771	91,690
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		83,697	-	-	-	-	-	(7,423)	(7,423)	76,274	86,771	91,690
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		113,561	-	-	-	-	-	(6,480)	(6,480)	107,081	121,712	129,917
Electricity		90,637	-	-	-	-	-	(2,212)	(2,212)	88,425	96,578	103,549
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		8,467	-	-	-	-	-	(2,500)	(2,500)	5,966	8,776	8,949
Waste management		14,458	-	-	-	-	-	(1,768)	(1,768)	12,690	16,357	17,418
<i>Other</i>		148	-	-	-	-	-	(83)	(83)	66	150	149
Total Expenditure - Standard	3	257,376	-	-	-	-	-	1,718	1,718	259,093	270,507	287,024
Surplus/ (Deficit) for the year		12,493	-	-	-	-	-	(3,576)	(3,576)	8,917	15,363	19,326

Explanatory notes to MBRR Table B2 – Adjustments Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 9 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under Executive and Council.

KZN222 uMngeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - EXECUTIVE & COUNCIL		152,020	-	-	-	-	-	(4,547)	(4,547)	147,473	161,687	172,022
Vote 2 - Finance		3,962	-	-	-	-	-	2,789	2,789	6,751	4,135	4,309
Vote 3 - Corporate Services		1,311	-	-	-	-	-	5	5	1,316	1,629	1,709
Vote 4 - Planning and Development		535	-	-	-	-	-	151	151	686	562	589
Vote 5 - Community Services		18,556	-	-	-	-	-	(145)	(145)	18,411	19,500	20,456
Vote 6 - Technical Services		18,237	-	-	-	-	-	2,733	2,733	20,970	17,205	18,444
Vote 7 - Economic Development and Growth		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Internal Audit		791	-	-	-	-	-	(791)	(791)	-	832	872
Vote 9 - Electricity		74,458	-	-	-	-	-	(2,054)	(2,054)	72,404	80,320	87,950
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	269,869	-	-	-	-	-	(1,859)	(1,859)	268,010	285,870	306,352
Expenditure by Vote	1											
Vote 1 - EXECUTIVE & COUNCIL		33,374	-	-	-	-	-	500	500	33,874	34,116	35,955
Vote 2 - Finance		17,204	-	-	-	-	-	13,940	13,940	31,144	18,211	19,249
Vote 3 - Corporate Services		17,889	-	-	-	-	-	(1,141)	(1,141)	16,747	18,837	20,102
Vote 4 - Planning and Development		6,925	-	-	-	-	-	(25)	(25)	6,899	7,230	7,682
Vote 5 - Community Services		35,211	-	-	-	-	-	(472)	(472)	34,740	36,898	38,939
Vote 6 - Technical Services		53,250	-	-	-	-	-	(8,759)	(8,759)	44,491	55,794	58,543
Vote 7 - Economic Development and Growth		2,395	-	-	-	-	-	(124)	(124)	2,271	2,326	2,463
Vote 8 - Internal Audit		491	-	-	-	-	-	10	10	501	516	541
Vote 9 - Electricity		90,637	-	-	-	-	-	(2,212)	(2,212)	88,425	96,578	103,549
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	257,376	-	-	-	-	-	1,717	1,717	259,093	270,507	287,024
Surplus/ (Deficit) for the year	2	12,493	-	-	-	-	-	(3,576)	(3,576)	8,917	15,364	19,327

Explanatory notes to MBRR Table B3 – Adjustments Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table B3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.
2. The electricity trading deficit is deteriorating over the 2013/2014 MTREF. This is primarily as a result of the high increases in Eskom bulk purchases, distribution losses and the tariff setting policy of the municipality to buffer the impact of these increases on individual consumers.
3. Note that the deficit on the electricity account is cross-subsidised by rates and other municipal services.

Table 4 MBRR Table B4 – Adjustments Budgeted Financial Performance (revenue and expenditure)

KZN222 uMngeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	117,934	-	-	-	-	-	(6,197)	(6,197)	111,737	124,442	131,392
Property rates - penalties & collection charges		4,587							-	4,587	4,821	3,977
Service charges - electricity revenue	2	65,275	-	-	-	-	-	(1,600)	(1,600)	63,675	70,570	77,395
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	4,450	-	-	-	-	-	9	9	4,459	3,694	3,571
Service charges - other		-						-	-	-	-	-
Rental of facilities and equipment		1,052						(200)	(200)	853	1,106	1,160
Interest earned - external investments		500						225	225	725	526	551
Interest earned - outstanding debtors		1,636						-	-	1,636	1,720	1,804
Dividends received		-						-	-	-	-	-
Fines		12,242						1,110	1,110	13,352	12,867	13,497
Licences and permits		2,163						-	-	2,163	2,273	2,384
Agency services		-						-	-	-	-	-
Transfers recognised - operating		43,492					641	-	641	44,133	46,920	51,354
Other revenue	2	16,537	-	-	-	-	-	4,154	4,154	20,691	16,933	19,265
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		269,868	-	-	-	-	641	(2,499)	(1,858)	268,010	285,870	306,352
Expenditure By Type												
Employee related costs		78,936	-	-	-	-	-	(828)	(828)	78,108	83,528	88,828
Remuneration of councillors		5,836						-	-	5,836	6,186	6,557
Debt impairment		528						-	-	528	554	582
Depreciation & asset impairment		10,108	-	-	-	-	-	-	-	10,108	10,563	10,985
Finance charges		4,804						(282)	(282)	4,522	4,623	4,075
Bulk purchases		69,955	-	-	-	-	-	3,498	3,498	73,453	75,551	81,595
Other materials		-						-	-	-	-	-
Contracted services		4,000	-	-	-	-	-	(1,324)	(1,324)	2,676	4,668	4,897
Transfers and grants		9,752						3,605	3,605	13,357	9,752	9,752
Other expenditure		73,457	-	-	-	-	-	(2,951)	(2,951)	70,506	75,080	79,753
Loss on disposal of PPE		-						-	-	-	-	-
Total Expenditure		257,376	-	-	-	-	-	1,718	1,718	259,093	270,506	287,024
Surplus/(Deficit)		12,492	-	-	-	-	641	(4,216)	(3,575)	8,917	15,364	19,328
Transfers recognised - capital		19,912						15,000	15,000	34,912	21,429	22,868
Contributions		-						-	-	-	-	-
Contributed assets		-						-	-	-	-	-
Surplus/(Deficit) before taxation		32,404	-	-	-	-	641	10,784	11,425	43,829	36,793	42,196
Taxation		-						-	-	-	-	-
Surplus/(Deficit) after taxation		32,404	-	-	-	-	641	10,784	11,425	43,829	36,793	42,196
Attributable to minorities		-						-	-	-	-	-
Surplus/(Deficit) attributable to municipality		32,404	-	-	-	-	641	10,784	11,425	43,829	36,793	42,196
Share of surplus/ (deficit) of associate		-						-	-	-	-	-
Surplus/ (Deficit) for the year		32,404	-	-	-	-	641	10,784	11,425	43,829	36,793	42,196

EXPLANATORY NOTES TO TABLE B4 – Adjustments Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R268, 0million in 2013/2014 and escalates to R306, 3 million by 2015/2016. This represents a year-on-year increase of 13 percent for the 2013/14 financial year and B, percent for the 2014/15 financial year.
2. Revenue to be generated from property rates is R111, 7 million in the 2013/2014 financial year and increases to R131, 3million by 2015/16 which represents 43, 5 per cent of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality.
3. Service charges relating to electricity and refuse removal contributes to the revenue basket of the Municipality totalling R68, 1 million for the 2013 / 2014 financial year and increasing to R 80,9million by 2015/16. For the 2013/14 financial year service charges amount to 25, 1 per cent of the total revenue base and decrease to 18, 8 per cent per annum over the medium-term. This growth can mainly be attributed to the increase in the bulk prices of electricity.
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. Additional grant in the amount of R641, 000.00 will be received from Department of Arts and Culture for the Museum.
5. Bulk purchases have significantly increased over the 2013/14 to 2015/16 period escalating from R73, 4 million to R81, 5 million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom as well as electricity losses due to theft and illegal connections.
6. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

KZN222 uMngeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Economic Development and Growth		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Electricity		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		1,300	-	-	-	-	-	-	-	1,300	400	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	15,000	-	15,000	15,000	-	-
Vote 5 - Community Services		3,860	-	-	-	-	-	(1,360)	(1,360)	2,500	400	500
Vote 6 - Technical Services		25,202	-	-	-	-	-	(1,616)	(1,616)	23,586	25,510	22,978
Vote 7 - Economic Development and Growth		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Electricity		1,900	-	-	-	-	-	(900)	(900)	1,000	8,500	15,000
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		32,262	-	-	-	-	15,000	(3,876)	11,124	43,386	34,810	38,478
Total Capital Expenditure - Vote		32,262	-	-	-	-	15,000	(3,876)	11,124	43,386	34,810	38,478
Capital Expenditure - Standard												
<i>Governance and administration</i>		1,300	-	-	-	-	-	-	-	1,300	400	-
Executive and council		1,300	-	-	-	-	-	-	-	1,300	400	-
Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3,860	-	-	-	-	-	(1,360)	(1,360)	2,500	-	-
Community and social services		410	-	-	-	-	-	(410)	(410)	-	-	-
Sport and recreation		2,750	-	-	-	-	-	(250)	(250)	2,500	-	-
Public safety		700	-	-	-	-	-	(700)	(700)	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		20,312	-	-	-	-	15,000	(3,900)	11,100	31,412	-	-
Planning and development		-	-	-	-	-	15,000	-	15,000	15,000	-	-
Road transport		20,312	-	-	-	-	-	(3,900)	(3,900)	16,412	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,900	-	-	-	-	-	(900)	(900)	1,000	-	-
Electricity		1,900	-	-	-	-	-	(900)	(900)	1,000	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		4,890	-	-	-	-	-	2,284	2,284	7,174	-	-
Total Capital Expenditure - Standard	3	32,262	-	-	-	-	15,000	(3,876)	11,124	43,386	400	-
Funded by:												
National Government		19,912	-	-	-	-	-	-	-	19,912	21,429	22,868
Provincial Government		-	-	-	-	-	15,000	-	15,000	15,000	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	19,912	-	-	-	-	15,000	-	15,000	34,912	21,429	22,868
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		12,350	-	-	-	-	-	(3,876)	(3,876)	8,474	13,381	15,610
Total Capital Funding		32,262	-	-	-	-	15,000	(3,876)	11,124	43,386	34,810	38,478

Explanatory notes to Table B5 – Adjustments Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table B5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
3. Single-year capital expenditure has been appropriated at R43, 3million for the 2013/2014 financial year and increases over the MTREF at levels of R38, 4 million and R38, 4 million respectively for the two outer years (R 43, 3 includes the additional transfer from Cogta of R15million for Mandela Capture Site).
4. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialised tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
5. The capital programme is funded from capital grants and internally generated reserves. For 2013/2014, capital transfers totals R34, 9 million and internally generated funding totalling R8, 4 million.

KZN222 uMngeni - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Current assets												
Cash		-						5,634	5,634	5,634		
Call investment deposits	1	21,964	-	-	-	-	-	19,710	19,710	41,674	22,403	22,851
Consumer debtors	1	77,892	-	-	-	-	-	(28,277)	(28,277)	49,614	73,054	65,582
Other debtors		-						-	-	-		
Current portion of long-term receivables		-						-	-	-		
Inventory		-						56,832	56,832	56,832		
Total current assets		99,856	-	-	-	-	-	53,899	53,899	153,754	95,457	88,433
Non current assets												
Long-term receivables		-						-	-	-		
Investments		-						-	-	-		
Investment property		-						-	-	-		
Investment in Associate		-						-	-	-		
Property, plant and equipment	1	441,994	-	-	-	-	-	360,932	360,932	802,926	360,472	268,314
Agricultural		-						-	-	-		
Biological		-						-	-	-		
Intangible		-						117	117	117		
Other non-current assets		-						2,871	2,871	2,871		
Total non current assets		441,994	-	-	-	-	-	363,919	363,919	805,913	360,472	268,314
TOTAL ASSETS		541,849	-	-	-	-	-	417,818	417,818	959,667	455,929	356,747
LIABILITIES												
Current liabilities												
Bank overdraft		-						-	-	-	-	-
Borrowing		950	-	-	-	-	-	6,650	6,650	7,600	969	993
Consumer deposits		2,000						259	259	2,259	2,000	2,000
Trade and other payables		54,233	-	-	-	-	-	(54,179)	(54,179)	55	37,282	34,960
Provisions		-						-	-	-	-	-
Total current liabilities		57,183	-	-	-	-	-	(47,270)	(47,270)	9,913	40,251	37,953
Non current liabilities												
Borrowing	1	34,816	-	-	-	-	-	-	-	34,816	33,057	28,924
Provisions	1	4,601	-	-	-	-	-	-	-	4,601	4,835	5,072
Total non current liabilities		39,417	-	-	-	-	-	-	-	39,417	37,892	33,996
TOTAL LIABILITIES		96,600	-	-	-	-	-	(47,270)	(47,270)	49,330	78,143	71,949
NET ASSETS	2	445,249	-	-	-	-	-	465,088	465,088	910,337	377,786	284,798
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		124,414	-	-	-	-	-	553,995	553,995	678,409	130,634	137,166
Reserves		231,928	-	-	-	-	-	-	-	231,928	237,726	241,292
TOTAL COMMUNITY WEALTH/EQUITY		356,342	-	-	-	-	-	553,995	553,995	910,337	368,360	378,458

Explanatory notes to Table A6 – Adjustments Budgeted Financial Position

1. Table B6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
4. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 7 MBRR Table B7 – Adjustments Budgeted Cash Flow Statement

KZN222 uMngeni - Table B7 Adjustments Budget Cash Flows -

KZN222 umingeni - Table B7 Adjustments Budget Cash Flows												
Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		205,647						18,182	18,182	223,829	216,946	272,343
Government - operating	1	43,492					641	-	641	44,133	46,920	51,354
Government - capital	1	19,912					15,000	-	15,000	34,912	21,429	22,868
Interest		500						225	225	725	526	551
Dividends		-							-	-		
Payments												
Suppliers and employees		(240,437)						(6,399)	(6,399)	(246,836)	(253,197)	(269,721)
Finance charges		(4,804)						282	282	(4,522)	(4,623)	(4,075)
Transfers and Grants	1	-							-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		24,310	-	-	-	-	15,641	12,290	27,931	52,241	28,001	73,320
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-							-	-		
Decrease (increase) in non-current debtors		-							-	-		
Decrease (increase) other non-current receivables		-							-	-		
Decrease (increase) in non-current investments		-							-	-		
Payments												
Capital assets		(32,262)						(11,124)	(11,124)	(43,386)	(34,810)	(38,478)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32,262)	-	-	-	-	-	(11,124)	(11,124)	(43,386)	(34,810)	(38,478)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-							-	-		
Borrowing long term/refinancing		-							-	-		
Increase (decrease) in consumer deposits		-							-	-		
Payments												
Repayment of borrowing		(3,645)						(1,955)	(1,955)	(5,600)	(3,760)	(4,132)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,645)	-	-	-	-	-	(1,955)	(1,955)	(5,600)	(3,760)	(4,132)
NET INCREASE/ (DECREASE) IN CASH HELD		(11,598)	-	-	-	-	15,641	(789)	14,852	3,254	(10,569)	30,710
Cash/cash equivalents at the year begin:	2	(2,275)							-	(2,275)		
Cash/cash equivalents at the year end:	2	(13,873)	-	-	-	-	15,641	(789)		979	(10,569)	30,710

Explanatory notes to Table B7 – Adjustments Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

Table 8 MBRR Table B8 – Cash Backed Reserves / Accumulated Surplus Reconciliation

KZN222 uMngeni - Table B8 Cash backed reserves/accumulated surplus reconciliation -

KZN222-2013-14 - Table B6 Cash backed reserves/accumulated surplus/reconciliation												
Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available												
Cash/cash equivalents at the year end	1	(13,873)	-	-	-	-	15,641	(789)	14,852	979	(10,569)	30,710
Other current investments > 90 days		35,837	-	-	-	-	(15,641)	26,133	10,492	46,329	32,972	(7,859)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		21,964	-	-	-	-	-	25,344	25,344	47,308	22,403	22,851
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing									-	-		
Statutory requirements									-	-		
Other working capital requirements	2	(16,682)	-					(33,028)	(33,028)	(49,710)	(29,191)	(35,235)
Other provisions									-	-		
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		231,928	-					-	-	231,928	237,726	241,292
Total Application of cash and investments:		215,246	-	-	-	-	-	(33,028)	(33,028)	182,218	208,535	206,057
Surplus(shortfall)		(193,282)	-	-	-	-	-	58,372	58,372	(134,910)	(186,132)	(183,206)

Explanatory notes to Table B8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.

Table 9 MBRR Table B9 - Asset Management

KZN222 uMngeni - Table B9 Asset Management -

KZN22 dwelling - Table B7 Asset management -												
Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
		A										
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	4,890	-	-	-	-	-	2,284	2,284	7,174	2,500	110
Infrastructure - Road transport		3,190	-	-	-	-	-	2,284	2,284	5,474	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	2,500	110
Infrastructure		3,190	-	-	-	-	-	2,284	2,284	5,474	2,500	110
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	1,700	-	-	-	-	-	-	-	1,700	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		3,190	-	-	-	-	-	2,284	2,284	5,474	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	2,500	110
Infrastructure		3,190	-	-	-	-	-	2,284	2,284	5,474	2,500	110
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		1,700	-	-	-	-	-	-	-	1,700	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	4,890	-	-	-	-	-	2,284	2,284	7,174	2,500	110
ASSET REGISTER SUMMARY - PPE (WDV)												
Infrastructure - Road transport	5								-	-		
Infrastructure - Electricity									-	-		
Infrastructure - Water									-	-		
Infrastructure - Sanitation									-	-		
Infrastructure - Other									-	-		
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community									-	-		
Heritage assets									-	-		
Investment properties									-	-		
Other assets									-	-		
Intangibles									-	-		
Agricultural Assets									-	-		
Biological assets									-	-		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	3	10,108	-	-	-	-	-	-	-	10,108	10,563	10,985
Repairs and Maintenance by asset class		28,657	-	-	-	-	-	(19,022)	(19,022)	9,635	29,221	30,549
Infrastructure - Road transport		10,930	-	-	-	-	-	(8,588)	(8,588)	2,342	11,487	11,845
Infrastructure - Electricity		8,310	-	-	-	-	-	(5,434)	(5,434)	2,876	7,647	8,022
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		1,860	-	-	-	-	-	-	-	1,860	1,955	2,151
Infrastructure		21,100	-	-	-	-	-	(14,022)	(14,022)	7,078	21,089	22,018
Community		7,557	-	-	-	-	-	(5,000)	(5,000)	2,557	8,132	8,531
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		38,765	-	-	-	-	-	(19,022)	(19,022)	19,743	39,784	41,534
% of capital exp on renewal of assets		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal of existing assets as % of deprecn		0.0%	0.0%							0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%							0.0%	0.0%	0.0%

Explanatory notes to Table B9 - Asset Management

1. Table B9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

Table 10 MBRR Table B10 - Basic Service Delivery Measurement--2**Explanatory notes to Table B10 - Basic Service Delivery Measurement**

1. Table B10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The Municipality continues to make good progress with the eradication of backlogs:
 - a. Electricity services – backlog has been reduced. As indicated elsewhere, the emphasis in the electricity sector is on addressing urgent network upgrades. Once the most pressing network issues have been addressed, the electrification programme will be prioritised, with all households in rural areas budgeted to be electrified in 2015/2016.
 - b. Refuse services – It should be noted that this function is being investigated with a view to realising greater efficiencies, which is likely to translate into a more rapid process to address backlogs.
3. The budget provides for 17304 households to be registered as indigent in 2013/2014, and therefore entitled to receiving Free Basic Services. The number is set to increase to 3000 households given the rapid rate of in-migration to the Municipality, especially by poor people seeking economic opportunities.
4. It is anticipated that these Free Basic Services will cost the municipality R6, 8 million in 2013/2014, increasing to R9, 8 million in 2015/16. This is covered by the municipality's equitable share allocation from national government.
5. In addition to the Free Basic Services, the Municipality also 'gives' households R 55,4million in free services in 2013/2014. This 'tax expenditure' needs to be seen within the context of the municipality's overall revenue management strategy – the more the municipality gives away, the less there is available to fund other services.

Part 2 – Supporting Documentation

Part 2 of the Adjustments Budget contains supporting tables SB1 to SB20 of which information on the supporting tables is as follows:-

1. Adjustments to Budget Assumptions

Employee related costs have increased due the Resolution that was taken by Council to give the Line Managers Car Allowances and Cell phone Allowances from December 2013, this was not catered for in the Original Budget, therefore this adjustment had to be made in this budget and the resolution that was taken to pay Natal Joint Municipal Pension on behalf of Mr Graham Myklebust an amount of R 497,113.10 also contributed to an increase in Employee Related Costs. The collection rate for rates also resulted in an increase in the rate income due to the finalisation of the review by the Valuations Appeals Board which was concluded last year in November and we are waiting also for Cogta to appoint the new members of Appeals Board to deal with the new matters in terms of Section 52(1) and Section 54. The other budget assumptions with the compilation of the 2013/2014 annual budget have remained more or less the same.

2. Adjustments to Budget Funding

There is decreased expenditure on other expenditure of R2, 3 million, on the capital side, the amount of R15 million is funded from the Cogta which is catered for in the cash-flow forecast up to June 2014. All conditional grants will either be spent and / or invested by 30 June 2014 on those projects that will not be completed by 30 June 2014.

The investments of the municipality have increased from R 21,9million to R41, 6 million. However, it is anticipated that all capital expenditure will be realised by 30 June 2014 and the available investments will be reduced to the absolute minimum to ensure that capital projects are completed.

2. Adjustments to Expenditure Allocations and Grant Programme

Supporting Table SB8 provides details on the adjusted expenditure on transfers and grant programmes. The main adjustments are on other grant providers which can be summarised as follows:-

- (a) The funding from the Department of Co-Operative Governance and Traditional Affairs (COGTA) – R15, 000,000.00 for the Mandela Corridor Development.
- (c) The additional funding received from Department of Arts and Culture for the Museum.
- (d) An amount of R465 000 was withheld by Treasury due to non-spending on the 2012/2013 FMG allocation.

4. Adjustments made to allocations or grants made by the Municipality

Supporting table SB10 provide the details of grants made by the municipality. This schedule reflects that no grants were made although grants of R10, 000.00 per month were made to the Zulu Mpophomeni Tourist Organisation and the Nottingham Road Tourist Organisation and R18, 000.00 per month to the Lions River Protection Services. These expenditures are reflected under Other Expenditures on SB1.

5. Adjustments made to Councillor Allowances and Employee Benefits

Supporting Table SB11 provides details on the proposed adjustments to councillor and staff benefits.

6. Adjustments made to Service Delivery and Budget Implementation Plan

Supporting tables SB13, SB14, SB16 and SB17 reflects the adjustments to the monthly targets for operating revenue and expenditure as well as capital expenditure. It is envisaged that operating revenue to the amount of R141, 7 million will still realise from January 2014 to June 2014 whilst operating expenditure to the amount of R161, 4million is planned. Increased capital expenditure of R15 million is envisaged for the rest of the financial year. The financial indicators presented with the annual budget remain unchanged and the projected performance indicators and benchmarks are reflected in supporting tables SB4.

7. Adjustments made to Capital Expenditure

The adjustment to the capital programmes are reflected in supporting table SA19 and constitute an increase in capital expenditure of R 15 million. No adjustments to the outer financial years were necessary at this stage and it is envisaged that the goals as per the IDP will be met. The affected asset classes are contained in Table B9.

KZN222 uMngeni - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		161,735						(6,197)	(6,197)	155,537	170,476	179,682
less Revenue Foregone		43,800								43,800	46,034	48,290
Net Property Rates		117,934	-	-	-	-	-	(6,197)	(6,197)	111,737	124,442	131,392
Service charges - electricity revenue												
Total Service charges - electricity revenue		67,785						(1,600)	(1,600)	66,185	73,208	80,162
less Revenue Foregone		2,510								2,510	2,638	2,767
Net Service charges - electricity revenue		65,275	-	-	-	-	-	(1,600)	(1,600)	63,675	70,570	77,395
Service charges - water revenue												
Total Service charges - water revenue		-								-	-	-
less Revenue Foregone		-								-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		-								-	-	-
less Revenue Foregone		-								-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue												
Total refuse removal revenue		8,760						-	-	8,760	9,250	9,750
Total landfill revenue		46						9	9	55	49	51
less Revenue Foregone		4,356						-	-	4,356	5,605	6,229
Net Service charges - refuse revenue		4,450	-	-	-	-	-	9	9	4,459	3,694	3,571
Other Revenue By Source												
Fuel levy		-								-	-	-
Other revenue	3	16,537						4,154	4,154	20,691	16,933	19,265
Total 'Other' Revenue	1	16,537	-	-	-	-	-	4,154	4,154	20,691	16,933	19,265
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		52,225						341	341	52,566	55,033	58,552
Pension and UIF Contributions		9,564						633	633	10,197	10,176	10,825
Medical Aid Contributions		3,905						(367)	(367)	3,538	4,155	4,420
Overtime		2,796						133	133	2,930	2,978	3,166
Performance Bonus		-								-	-	-
Motor Vehicle Allowance		539						1,116	1,116	1,656	574	611
Cellphone Allowance		61						155	155	216	65	70
Housing Allowances		300						(22)	(22)	278	319	339
Other benefits and allowances		3,551						(2,818)	(2,818)	733	3,851	4,060
Payments in lieu of leave		4,601						-	-	4,601	4,895	5,209
Long service awards		998						-	-	998	1,062	1,130
Post-retirement benefit obligations		395						-	-	395	420	447
sub-total	4	78,936	-	-	-	-	-	(828)	(828)	78,108	83,528	88,828
Less: Employees costs capitalised to PPE		-								-	-	-
Total Employee related costs	1	78,936	-	-	-	-	-	(828)	(828)	78,108	83,528	88,828
Contributions recognised - capital												
List contributions by contract												
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		10,108								10,108	10,563	10,985
Lease amortisation		-								-	-	-
Capital asset impairment		-								-	-	-
Depreciation resulting from revaluation of PPE		-								-	-	-
Total Depreciation & asset impairment	1	10,108	-	-	-	-	-	-	-	10,108	10,563	10,985
Bulk purchases												
Electricity		69,955						3,498	3,498	73,453	75,551	81,595
Water		-								-	-	-
Total bulk purchases	1	69,955	-	-	-	-	-	3,498	3,498	73,453	75,551	81,595
Contracted services												
EPS		4,000						(1,324)	(1,324)	2,676	4,668	4,897
sub-total	1	4,000	-	-	-	-	-	(1,324)	(1,324)	2,676	4,668	4,897
Allocations to organs of state:												
Electricity		-								-	-	-
Water		-								-	-	-
Sanitation		-								-	-	-
Other		-								-	-	-
Total contracted services		4,000	-	-	-	-	-	(1,324)	(1,324)	2,676	4,668	4,897
Other Expenditure By Type												
Repairs and maintenance		28,210						(18,575)	(18,575)	9,636		
Collection costs		-								-		
Contributions to 'other' provisions		1,055								1,055		
Consultant fees		1,287						253	253	1,540		
Audit fees		1,434						52	52	1,486		
General expenses	3,5	41,471						15,319	15,319	56,790	75,080	79,753
Total Other Expenditure	1	73,457	-	-	-	-	-	(2,951)	15,624	60,870	75,080	79,753

KZN222 uMngeni - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Call investment deposits												
Call deposits < 90 days		21,964						19,710	19,710	41,674	22,403	22,851
Other current investments > 90 days												
Total Call investment deposits	1	21,964	-	-	-	-	-	19,710	19,710	41,674	22,403	22,851
Consumer debtors												
Consumer debtors		77,892						1,193	1,193	79,084	73,054	65,582
Less: provision for debt impairment								29,470	29,470	29,470		
Total Consumer debtors	1	77,892	-	-	-	-	-	(28,277)	(28,277)	49,614	73,054	65,582
Debt impairment provision												
Balance at the beginning of the year												
Contributions to the provision												
Bad debts written off								29,470	29,470	29,470		
Balance at end of year			-	-	-	-	-	29,470	29,470	29,470		
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		441,994						360,932	360,932	802,926	360,472	268,314
Leases recognised as PPE	2											
Less: Accumulated depreciation												
Total Property, plant & equipment	1	441,994	-	-	-	-	-	360,932	360,932	802,926	360,472	268,314
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)												
Current portion of long-term liabilities		950						6,650	6,650	7,600	969	993
Total Current liabilities - Borrowing		950	-	-	-	-	-	6,650	6,650	7,600	969	993
Trade and other payables												
Creditors		54,233						(54,179)	(54,179)	55	37,282	34,960
Unspent conditional grants and receipts												
VAT												
Total Trade and other payables	1	54,233	-	-	-	-	-	(54,179)	(54,179)	55	37,282	34,960
Non current liabilities - Borrowing												
Borrowing	3	34,816								34,816	33,057	28,924
Finance leases (including PPP asset element)												
Total Non current liabilities - Borrowing		34,816	-	-	-	-	-			34,816	33,057	28,924
Provisions - non current												
Retirement benefits												
List other major items												
Refuse landfill site rehabilitation		4,601								4,601	4,835	5,072
Other												
Total Provisions - non current		4,601	-	-	-	-	-			4,601	4,835	5,072
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance												
Appropriations to Reserves												
Transfers from Reserves												
Depreciation offsets												
Other adjustments		124,414						553,995	553,995	678,409	130,634	137,166
Accumulated Surplus/(Deficit)	1	124,414	-	-	-	-	-	553,995	553,995	678,409	130,634	137,166
Reserves												
Housing Development Fund												
Capital replacement												
Self-insurance												
Other reserves (list)		231,928								231,928	237,726	241,292
Revaluation												
Total Reserves	2	231,928	-	-	-	-	-			231,928	237,726	241,292
TOTAL COMMUNITY WEALTH/EQUITY	2	356,342	-	-	-	-	-	553,995	553,995	910,337	368,360	378,458
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services									-	-		
2010 World Cup									-	-		

KZN222 uMngeni - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Function 2 - (name)									-	-	-	-
Sub-function 1 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Vote 2 - vote name									-	-	-	-
Function 1 - (name)									-	-	-	-
Sub-function 1 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Function 2 - (name)									-	-	-	-
Sub-function 1 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Vote 3 - vote name									-	-	-	-
Function 1 - (name)									-	-	-	-
Sub-function 1 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Function 2 - (name)									-	-	-	-
Sub-function 1 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)									-	-	-	-
Insert measure/s description									-	-	-	-
And so on for the rest of the Votes									-	-	-	-

KZN222 uMngeni - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Budget Year 2013/14			Budget Year +1 2014/15	Budget Year +2 2015/16
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				3.3%	0.0%	3.9%	3.1%	2.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				15.0%	0.0%	15.0%	13.9%	12.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				174.6%	0.0%	1551.1%	237.2%	233.0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				772.9%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.4	0.0	4.8	0.6	0.6
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				28.9%	0.0%	18.3%	25.6%	21.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	65.0%	70.0%	100.0%					
Creditors to Cash					-390.9%	0.0%	5.6%	-352.7%	113.8%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000)	45.0%	40.0%						
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000)								
Employee costs	Employee costs/(Total Revenue - capital revenue)				29.2%	0.0%	28.9%	29.2%	29.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				10.6%	0.0%	3.6%	10.2%	10.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				5.5%	0.0%	5.4%	5.3%	4.9%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				2700.4%	0.0%	2593.9%	2911.5%	3107.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				28.9%	0.0%	18.3%	25.6%	21.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				-0.1	0.0	0.0	0.0	0.1

KZN222 uMngeni - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2010/11	2011/12	2012/13	Current year	Original Budget	Adjusted Budget
Demographics										
Population		70	74	85	90		90			
Females aged 5 - 14		36	37	43	44		44			
Males aged 5 - 14		34	36	42	43		44			
Females aged 15 - 34		8	12	11	13		14			
Males aged 15 - 34										
Unemployment										
Monthly Household income (no. of households)										
None	1, 12	4,622	1,800	2,100	2,100		2,200			
R1 - R1 600		-	-	-	-		-			
R1 601 - R3 200		-	-	-	-		-			
R3 201 - R6 400		-	-	-	-		-			
R6 401 - R12 800		-	-	-	-		-			
R12 801 - R25 600		-	-	-	-		-			
R25 601 - R51 200		69,741	73,896	84,715	90,000		92,000			
R52 201 - R102 400		-	-	-	-		-			
R102 401 - R204 800		15	20	21	22		23			
R204 801 - R409 600		-	-	-	-		-			
R409 601 - R819 200		1,000	1,000	1,000	1,000		1,000			
> R819 200										
Poverty profiles (no. of households)										
< R2 060 per household per month	13	13,918	17,981	18,801	19,000		21,000			
Insert description	2									
Household/demographics (000)										
Number of people in municipal area										
Number of poor people in municipal area										
Number of households in municipal area										
Number of poor households in municipal area										
Definition of poor household (R per month)										
Housing statistics										
Formal	3									
Informal										
Total number of households		-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4									
Dwellings provided by province/s										
Dwellings provided by private sector	5									
Total new housing dwellings		-	-	-	-	-	-	-	-	-
Economic										
Inflation/inflation outlook (CPIX)	6									
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
Collection rates										
Property tax/service charges	7				%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

KZN222 uMngeni - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2010/11	2011/12	2012/13	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				(13,873)	–	979	(10,569)	30,710
Cash + investments at the yr end less applications - R'000	2	18(1)b				(193,282)	–	(133,433)	(186,132)	(183,206)
Cash year end/monthly employee/supplier payments	3	18(1)b				(0)	–	0	(0)	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				32,404	–	43,829	36,793	42,196
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	4.3%	0.3%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	91.0%	0.0%	103.3%	91.0%	107.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				0.3%	0.0%	0.3%	0.3%	0.3%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							47.2%	-10.2%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

KZN222 uMngeni - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		39,648	–	–	–	–	–	39,648	42,933	47,220
Local Government Equitable Share		34,038				–	–	34,038	36,402	40,455
Municipal Systems Improvement	3	890				–	–	890	934	967
Finance Management		1,550				–	–	1,550	1,600	1,650
Special Support Councillors Remuneration		3,170				–	–	3,170	3,997	4,148
Other transfers and grants [insert description]										
Provincial Government:		3,844	–	–	141	–	141	3,985	2,987	3,134
Museums		143			141	–	141	284	151	166
Libraries Cyber Cadets		240				–	–	240	252	265
Libraries STAFFING	4	2,461				–	–	2,461	2,584	2,703
Expanded Public Works Programme		1,000				–	–	1,000	–	–
Other transfers and grants [Data Cleaning]	5	–				–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Operating Transfers and Grants	6	43,492	–	–	141	–	141	43,633	45,920	50,354
Capital Transfers and Grants										
National Government:		19,912	–	–	–	–	–	19,912	21,429	22,868
Municipal Infrastructure Grant (MIG)		18,912				–	–	18,912	21,429	22,868
Other capital transfers [DME]		1,000				–	–	1,000	–	–
Provincial Government:		–	–	–	15,000	–	15,000	15,000	–	–
[Mandela Capture Site]					15,000	–	15,000	15,000		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Capital Transfers and Grants	6	19,912	–	–	15,000	–	15,000	34,912	21,429	22,868
TOTAL RECEIPTS OF TRANSFERS & GRANTS		63,404	–	–	15,141	–	15,141	78,545	67,349	73,222

KZN222 uMngeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2013/14						Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1								
<u>Operating expenditure of Transfers and Grants</u>									
National Government:		39,648	–	–	–	–	–	39,648	42,933
Local Government Equitable Share		34,038				–	–	34,038	36,402
Municipal Systems Improvement		890				–	–	890	934
Finance Management		1,550				–	–	1,550	1,600
Special Support Councillors Remuneration		3,170				–	–	3,170	3,997
							–	–	
							–	–	
Other transfers and grants [insert description]							–	–	
Provincial Government:		3,844	–	–	141	–	141	3,985	2,987
Museums		143			141	–	141	284	151
Libraries Cyber Cadets		240				–	–	240	252
Libraries STAFFING		2,461				–	–	2,461	2,584
Expanded Public Works Programme		1,000				–	–	1,000	–
Other transfers and grants [Data Cleaning]		–				–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–
[insert description]							–	–	
Other grant providers:		–	–	–	–	–	–	–	–
[insert description]							–	–	
							–	–	
Total operating expenditure of Transfers and Grants:		43,492	–	–	141	–	141	43,633	45,920
<u>Capital expenditure of Transfers and Grants</u>									
National Government:		19,912	–	–	–	–	–	19,912	21,429
Municipal Infrastructure Grant (MIG)		18,912					–	18,912	21,429
							–	–	
							–	–	
							–	–	
Other capital transfers [DME]		1,000				–	–	1,000	–
Provincial Government:		–	–	–	15,000	–	15,000	15,000	–
							–	–	
[Mandela Capture Site]					15,000	–	15,000	15,000	–
District Municipality:		–	–	–	–	–	–	–	–
[insert description]							–	–	
Other grant providers:		–	–	–	–	–	–	–	–
[insert description]							–	–	
							–	–	
Total capital expenditure of Transfers and Grants		19,912	–	–	15,000	–	15,000	34,912	21,429
Total capital expenditure of Transfers and Grants		63,404	–	–	15,141	–	15,141	78,545	67,349
									73,222

KZN222 uMngeni - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 2	Multi-year capital 3	Nat. or Prov. Govt 4	Other Adjusts. 5	Total Adjusts. 6	Adjusted Budget 7	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–					–	–		–
Current year receipts		33,842					–	33,842		40,721
Conditions met - transferred to revenue		33,842	–	–	–	–	–	33,842	–	40,721
Conditions still to be met - transferred to liabilities							–	–		
Provincial Government:										
Balance unspent at beginning of the year		–					–	–	–	–
Current year receipts		1,631					–	1,631	37,019	1,960
Conditions met - transferred to revenue		1,631	–	–	–	–	–	1,631	37,019	1,960
Conditions still to be met - transferred to liabilities							–	–		
District Municipality:										
Balance unspent at beginning of the year		–					–	–	–	–
Current year receipts		–					–	–	1,782	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	1,782	–
Conditions still to be met - transferred to liabilities							–	–		
Other grant providers:										
Balance unspent at beginning of the year							–	–	–	–
Current year receipts							–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Total operating transfers and grants revenue		35,473	–	–	–	–	–	35,473	38,801	42,681
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Total capital transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		35,473	–	–	–	–	–	35,473	38,801	42,681
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–

KZN222 uMngeni - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16	
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H			
R thousands													
Cash transfers to other municipalities	1								-	-			
[insert description]									-	-			
[insert description]									-	-			
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	
Cash transfers to Entities/Other External Mechanisms	2								-	-			
[insert description]									-	-			
[insert description]									-	-			
TOTAL ALLOCATIONS TO ENTITIES/EMS'		-	-	-	-	-	-	-	-	-	-	-	
Cash transfers to other Organs of State	3								-	-			
[insert description]									-	-			
[insert description]									-	-			
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	
Cash transfers to other Organisations	4								-	-			
[insert description]									-	-			
[insert description]									-	-			
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-	
TOTAL CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-	
Non-cash transfers to other municipalities	1								-	-			
[insert description]									-	-			
[insert description]									-	-			
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	
Non-cash transfers to Entities/Other External Mechanisms	2								-	-			
[insert description]									-	-			
[insert description]									-	-			
TOTAL ALLOCATIONS TO ENTITIES/EMS'		-	-	-	-	-	-	-	-	-	-	-	
Non-cash transfers to other Organs of State	3								-	-			
[insert description]									-	-			
[insert description]									-	-			
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	
Non-cash transfers to other Organisations	4								-	-			
[insert description]									-	-			
[insert description]									-	-			
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-	
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-	
TOTAL TRANSFERS		-	-	-	-	-	-	-	-	-	-	-	

KZN222 uMngeni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration		Budget Year 2013/14								
R thousands	Ref	Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,836	5,836						—	5,836
Pension and UIF Contributions									—	—
Medical Aid Contributions									—	—
Motor Vehicle Allowance									—	—
Cellphone Allowance									—	—
Housing Allowances									—	—
Other benefits and allowances									—	—
Sub Total - Councillors		5,836	5,836						—	5,836
% Increase			—							—
Senior Managers of the Municipality										
Basic Salaries and Wages		6,508	—					99	99	6,607
Pension and UIF Contributions									—	—
Medical Aid Contributions									—	—
Overtime									—	—
Performance Bonus									—	—
Motor Vehicle Allowance									—	—
Cellphone Allowance									—	—
Housing Allowances									—	—
Other benefits and allowances									—	—
Payments in lieu of leave									—	—
Long service awards									—	—
Post-retirement benefit obligations									—	—
Sub Total - Senior Managers of Municipality	5	6,508	—	—	—	—	—	99	99	6,607
% Increase			(0)							0
Other Municipal Staff										
Basic Salaries and Wages		45,718						242	242	45,960
Pension and UIF Contributions		9,564						633	633	10,197
Medical Aid Contributions		3,905						(367)	(367)	3,538
Overtime		2,796						133	133	2,929
Performance Bonus									—	—
Motor Vehicle Allowance		539						1,116	1,116	1,655
Cellphone Allowance		61						155	155	216
Housing Allowances		300						(22)	(22)	278
Other benefits and allowances		3,551						(2,818)	(2,818)	733
Payments in lieu of leave		4,601						—	—	4,601
Long service awards		998						—	—	998
Post-retirement benefit obligations		395						—	—	395
Sub Total - Other Municipal Staff	5	72,428	—	—	—	—	—	(927)	(927)	71,501
% Increase			—							—
Total Parent Municipality		84,772	5,836	—	—	—	—	(828)	(828)	83,944
Board Members of Entities										
Basic Salaries and Wages									—	—
Pension and UIF Contributions									—	—
Medical Aid Contributions									—	—
Overtime									—	—
Performance Bonus									—	—
Motor Vehicle Allowance									—	—
Cellphone Allowance									—	—
Housing Allowances									—	—
Other benefits and allowances									—	—
Board Fees									—	—
Payments in lieu of leave									—	—
Long service awards									—	—
Post-retirement benefit obligations									—	—
Sub Total - Board Members of Entities	5	—	—	—	—	—	—	—	—	—
% Increase			—							—
Senior Managers of Entities										
Basic Salaries and Wages									—	—
Pension and UIF Contributions									—	—
Medical Aid Contributions									—	—
Overtime									—	—
Performance Bonus									—	—
Motor Vehicle Allowance									—	—
Cellphone Allowance									—	—
Housing Allowances									—	—
Other benefits and allowances									—	—
Payments in lieu of leave									—	—
Long service awards									—	—
Post-retirement benefit obligations									—	—
Sub Total - Senior Managers of Entities	5	—	—	—	—	—	—	—	—	—
% Increase			—							—
Other Staff of Entities										
Basic Salaries and Wages									—	—
Pension and UIF Contributions									—	—
Medical Aid Contributions									—	—
Overtime									—	—
Performance Bonus									—	—
Motor Vehicle Allowance									—	—
Cellphone Allowance									—	—
Housing Allowances									—	—
Other benefits and allowances									—	—
Payments in lieu of leave									—	—
Long service awards									—	—
Post-retirement benefit obligations									—	—
Sub Total - Other Staff of Entities	5	—	—	—	—	—	—	—	—	—
% Increase			—							—
Total Municipal Entities		—	—	—	—	—	—	—	—	—
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		84,772	5,836	—	—	—	—	(828)	(828)	83,944
% Increase			—							—
TOTAL MANAGERS AND STAFF		78,936	—	—	—	—	—	(828)	(828)	78,108

KZN222 uMngeni - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - EXECUTIVE & COUNCIL		23,035	9,457	8,824	8,795	18,207	9,080	11,000	11,849	12,482	12,579	12,423	9,741	147,473	161,687	172,022
Vote 2 - Finance		1,614	134	264	98	300	107	706	680	701	655	760	731	6,751	4,135	4,309
Vote 3 - Corporate Services		62	92	66	68	115	77	89	92	90	98	108	359	1,316	1,629	1,709
Vote 4 - Planning and Development		9	23	9	17	131	142	60	65	67	69	40	55	686	562	589
Vote 5 - Community Services		1,148	3,917	105	980	1,008	817	1,786	4,781	1,895	2,120	1,565	(1,711)	18,411	19,500	20,456
Vote 6 - Technical Services		2,772	4,567	1,742	574	11,142	530	2,580	2,069	11,143	789	2,100	(19,038)	20,970	17,205	18,444
Vote 7 - Economic Development nd Growth		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	832	872
Vote 9 - Electricity		6,999	6,199	4,113	4,867	5,471	4,265	5,400	5,500	5,900	8,674	7,604	7,412	72,404	80,320	87,950
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		35,638	24,390	15,123	15,399	36,374	15,018	21,621	25,036	32,278	24,984	24,600	(2,451)	268,010	285,870	306,352
Expenditure by Vote																
Vote 1 - EXECUTIVE & COUNCIL		1,241	1,965	1,709	1,581	1,987	1,692	3,200	3,500	3,800	4,050	3,600	5,549	33,874	34,116	35,955
Vote 2 - Finance		925	1,426	1,259	1,386	2,257	1,442	3,544	3,600	3,800	3,744	3,570	4,190	31,144	18,211	19,249
Vote 3 - Corporate Services		363	125	638	468	535	568	2,341	2,341	2,341	2,341	2,341	2,345	16,747	18,837	20,102
Vote 4 - Planning and Development		825	615	689	702	730	689	442	442	442	442	442	440	6,899	7,230	7,682
Vote 5 - Community Services		304	482	338	428	355	336	1,279	1,100	1,050	1,300	1,500	26,268	34,740	36,898	38,939
Vote 6 - Technical Services		578	611	609	485	641	879	7,224	7,224	7,224	7,224	7,224	4,568	44,491	55,794	58,543
Vote 7 - Economic Development nd Growth													2,271	2,271	2,326	2,463
Vote 8 - Internal Audit													501	501	516	541
Vote 9 - Electricity		2,483	15,990	5,448	6,462	7,325	1,916	8,135	6,756	9,582	9,654	9,800	4,875	88,425	96,578	103,549
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		6,718	21,214	10,691	11,513	13,829	7,522	26,165	24,963	28,239	28,755	28,477	51,008	259,093	270,507	287,024
Surplus/ (Deficit)		28,920	3,177	4,432	3,886	22,545	7,496	(4,544)	73	4,039	(3,771)	(3,877)	(53,459)	8,917	15,364	19,327

KZN222 uMngeni - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

Description - Standard classification	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue - Standard																	
Governance and administration			24,710	9,683	9,154	8,961	18,622	9,265	11,795	12,621	13,273	13,332	13,291	10,580	155,289	167,165	177,740
Executive and council			23,035	9,457	8,824	8,795	18,207	9,080	11,000	11,849	12,482	12,579	12,423	9,741	147,473	161,687	172,022
Budget and treasury office			1,614	134	264	98	300	107	706	680	701	655	760	731	6,751	4,135	4,309
Corporate services			62	92	66	68	115	77	89	92	90	98	108	109	1,065	1,343	1,409
Community and public safety			1,148	3,917	105	980	1,008	817	1,786	4,781	1,895	2,120	1,565	(1,402)	18,719	19,824	20,796
Community and social services			5	2,608	1	5	3	2	240	3,184	120	180	108	(3,164)	3,293	3,387	3,554
Sport and recreation					1	1	1	0	46	47	75	40	57	54	323	5	5
Public safety			1,142	1,309	103	974	1,004	815	1,500	1,550	1,700	1,900	1,400	1,707	15,104	16,432	17,237
Housing														-	-	-	-
Health														-	-	-	-
Economic and environmental services			9	3,659	9	17	5,764	142	60	65	9,710	69	40	(12,001)	7,542	3,647	3,824
Planning and development			9	23	9	17	131	142	60	65	67	69	40	55	686	562	589
Road transport				3,636			5,633				9,643			(12,056)	6,856	3,085	3,235
Environmental protection														-	-	-	-
Trading services			9,106	6,568	4,508	5,217	7,526	4,653	7,980	7,569	7,400	9,463	9,704	6,766	86,460	95,234	103,990
Electricity			6,999	6,199	4,113	4,867	5,471	4,265	5,400	5,500	5,900	8,674	7,604	7,412	72,404	80,320	87,950
Water														-	-	-	-
Waste water management							-	389						(389)	-	-	-
Waste management			2,107	368	395	350	2,054		2,580	2,069	1,500	789	2,100	(257)	14,056	14,914	16,040
Other			665	562	1,347	224	3,455	141						(6,394)	-	-	-
Total Revenue - Standard			35,638	24,390	15,123	15,399	36,374	15,018	21,621	25,036	32,278	24,984	24,600	(2,451)	268,010	285,870	306,350
Expenditure - Standard																	
Governance and administration			2,529	3,515	3,607	3,435	4,779	3,703	6,744	7,100	7,600	7,794	7,170	7,804	65,781	53,314	56,221
Executive and council			1,241	1,965	1,709	1,581	1,987	1,692	3,200	3,500	3,800	4,050	3,600	4,429	32,754	32,754	34,519
Budget and treasury office			925	1,426	1,259	1,386	2,257	1,442	3,544	3,600	3,800	3,744	3,570	4,206	31,160	18,211	19,249
Corporate services			363	125	638	468	535	568						(831)	1,867	2,349	2,453
Community and public safety			1,436	2,106	2,024	1,414	2,199	2,151	1,279	1,100	1,050	1,300	1,500	(7,667)	9,892	8,560	9,047
Community and social services			304	482	338	428	355	336	1,279	1,100	1,050	1,300	1,500	1,421	9,892	8,560	9,047
Sport and recreation			578	611	609	485	641	879						(3,803)	-	-	-
Public safety			554	1,013	1,077	501	1,204	910						(5,259)	-	-	-
Housing								26						(26)	-	-	-
Health														-	-	-	-
Economic and environmental services			2,575	986	1,008	3,077	785	1,153	12,250	12,670	13,420	12,000	13,542	2,808	76,274	86,771	91,690
Planning and development			825	615	689	702	730	689						(4,249)	-	-	-
Road transport			1,750	371	319	2,375	55	464	12,250	12,670	13,420	12,000	13,542	7,057	76,274	86,771	91,690
Environmental protection														-	-	-	-
Trading services			3,257	16,829	6,140	7,314	8,235	2,995	10,360	9,025	11,607	11,530	12,110	7,680	107,081	121,712	129,917
Electricity			2,483	15,990	5,448	6,462	7,325	1,916	8,135	6,756	9,582	9,654	9,800	4,875	88,425	96,578	103,549
Water														-	-	-	-
Waste water management			191	206	151	226	247	244	758	768	780	851	750	796	5,966	8,776	8,949
Waste management			583	633	541	626	663	836	1,467	1,501	1,245	1,025	1,560	2,009	12,690	16,357	17,418
Other			910	1,636	1,208	4,220	2,095	1,396						(11,399)	66	150	149
Total Expenditure - Standard			10,706	25,073	13,986	19,460	18,093	11,398	30,633	29,895	33,677	32,624	34,322	(774)	259,093	270,507	287,024
Surplus/ (Deficit) 1.			24,932	(683)	1,137	(4,061)	18,281	3,620	(9,012)	(4,859)	(1,399)	(7,640)	(9,722)	(1,676)	8,917	15,363	19,326

KZN222 uMngeni - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		10,958	8,071	8,448	8,474	8,492	8,623	9,805	9,805	9,805	9,805	9,805	9,645	111,737	124,442	131,392
Property rates - penalties & collection charges		287	305	253	199	230	322	301	301	301	301	301	1,486	4,587	4,821	3,977
Service charges - electricity revenue		4,818	5,713	4,230	4,825	4,705	4,439	5,440	5,440	5,440	5,440	5,440	7,745	63,675	70,570	77,395
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		402	368	395	350	383	389	662	662	662	662	662	(1,139)	4,459	3,694	3,571
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		60	62	62	63	63	64	88	88	88	88	88	38	853	1,106	1,160
Interest earned - external investments		7	58	211	25	228	73	29	29	29	29	29	(21)	725	526	551
Interest earned - outstanding debtors		163	191	127	122	131	135	89	89	89	89	89	322	1,636	1,720	1,804
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		954	1,152	880	782	838	688	1,020	1,020	1,020	1,020	1,020	2,958	13,352	12,867	13,497
Licences and permits		188	157	151	192	165	126	193	193	193	193	193	217	2,163	2,273	2,384
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		17,053	3,894	-	-	11,398	-	3,771	3,771	3,771	3,771	3,771	(7,067)	44,133	46,920	51,354
Other revenue		306	354	519	367	906	365	641	641	641	641	641	14,668	20,691	16,933	19,265
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		35,195	20,326	15,278	15,400	27,540	15,224	22,039	22,039	22,039	22,039	22,039	28,852	268,010	285,870	306,352
Expenditure By Type																
Employee related costs		5,440	4,454	5,351	4,919	5,148	5,526	6,568	6,568	6,568	6,568	6,568	14,429	78,108	83,528	88,828
Remuneration of councillors		461	440	443	443	461	461	486	486	486	486	486	696	5,836	6,186	6,557
Debt impairment		-	-	-	-	-	-	44	44	44	44	44	308	528	554	582
Depreciation & asset impairment		-	-	-	848	848	848	848	848	848	848	848	3,323	10,108	10,563	10,985
Finance charges		0	1	2	1,847	1	0	274	274	274	274	274	1,301	4,522	4,623	4,075
Bulk purchases		2,253	14,099	5,061	5,864	6,313	2,090	5,830	5,830	5,830	5,830	5,830	8,623	73,453	75,551	81,595
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	536	168	-	539	-	333	333	333	333	333	(232)	2,676	4,668	4,897
Grants and subsidies		38	1,001	1,126	2,576	888	1,191	-	-	-	-	-	6,536	13,357	9,752	9,752
Other expenditure		2,513	4,543	1,834	2,962	3,896	2,915	8,989	8,989	8,989	8,989	8,989	6,899	70,506	75,080	79,753
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		10,706	25,074	13,986	19,460	18,093	13,031	23,372	23,372	23,372	23,372	23,372	41,883	259,093	270,506	287,024
Surplus/(Deficit)																
		24,490	(4,749)	1,292	(4,060)	9,447	2,193	(1,333)	(1,333)	(1,333)	(1,333)	(1,333)	(13,030)	8,917	15,364	19,328
Transfers recognised - capital		500	4,136	-	-	-	-	1,693	1,693	1,693	1,693	1,693	21,811	34,912	21,429	22,868
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions																
		24,990	(613)	1,292	(4,060)	9,447	2,193	360	360	360	360	360	8,781	43,829	36,793	42,196

KZN222 uMngeni - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		10,821	9,706	9,706	9,141	7,865	7,970	9,103	8,300	8,344	9,226	9,844	9,477	109,502	114,487	120,881
Property rates - penalties & collection charges		287	305	253	122	230	322	354	523	525	581	405	588	4,495	4,435	3,659
Service charges - electricity revenue		3,067	4,079	4,079	3,978	3,400	3,695	5,204	5,749	5,772	5,132	5,743	5,500	55,397	60,690	66,559
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		291	387	387	427	403	402	336	306	308	267	290	201	4,005	3,324	3,213
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		16	36	36	41	38	47	98	111	109	102	104	116	853	1,052	1,106
Interest earned - external investments		46	-	235	113	96	37	42	38	38	33	36	11	725	526	551
Interest earned - outstanding debtors		163	191	127	122	131	135	126	115	116	100	109	70	1,505	1,582	1,659
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		951	1,125	874	697	731	680	1,184	1,422	1,193	1,918	1,494	1,083	13,352	11,580	12,147
Licences and permits		-	-	-	193	165	126	233	279	356	280	184	346	2,163	2,273	2,384
Agency services		6,200	1,495	880	1,900	-	-	-	-	-	-	-	-	10,475	-	-
Transfer receipts - operational		17,053	4,394	-	-	11,938	-	240	-	3,506	-	-	16,118	53,249	46,920	51,354
Other revenue		1,802	2,913	663	5,340	1,905	2,734	1,387	1,265	1,272	1,101	1,196	(8,032)	13,546	55,432	59,499
Cash Receipts by Source		40,696	24,631	17,240	22,072	26,902	16,148	18,307	18,108	21,539	18,740	19,405	25,479	269,268	302,301	323,012
Other Cash Flows by Source																
Transfers receipts - capital		4,136	-	500	-	20,633	-	-	-	9,643	-	-	-	34,912	21,429	22,868
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	8,474	8,474	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	(5)	18	22	(3)	6	-	-	-	-	-	22	60	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	(1)	11,928	2,800	2,969	1,725	-	-	-	-	-	(19,421)	-	-	-
Total Cash Receipts by Source		44,832	24,625	29,686	24,894	50,502	17,879	18,307	18,108	31,182	18,740	19,405	14,555	312,714	323,730	345,880
Cash Payments by Type																
Employee related costs		6,514	5,882	6,003	5,654	5,839	7,201	6,741	6,424	6,339	6,875	7,025	7,610	78,108	83,528	88,828
Remuneration of councillors		461	440	443	443	461	461	454	475	569	558	519	551	5,836	6,186	6,557
Collection costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		-	-	821	357	126	0	874	391	386	418	428	721	4,522	4,623	4,075
Bulk purchases - Electricity		5,165	11,181	11,541	7,565	5,334	2,090	5,799	5,359	5,303	5,282	5,470	3,364	73,453	75,551	81,595
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	536	168	-	539	-	311	-	321	348	-	453	2,676	4,668	4,897
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	1,902	713	-	-	7,137	9,752	9,752	9,752
General expenses		922	1,385	1,842	11,195	9,759	24,860	6,517	5,542	7,139	5,744	5,920	5,303	86,127	70,813	75,179
Cash Payments by Type		13,062	19,424	20,817	25,214	22,059	34,612	20,696	20,093	20,770	19,225	19,362	25,140	260,474	255,121	270,883
Other Cash Flows/Payments by Type																
Capital assets		-	-	9,300	2,000	-	8,000	3,760	7,000	2,202	-	-	11,124	43,386	34,810	38,478
Repayment of borrowing		-	-	-	1,800	-	-	1,900	-	1,700	-	-	200	5,600	3,760	4,132
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		13,062	19,424	30,117	29,014	22,059	42,612	26,356	27,093	24,672	19,225	19,362	36,464	309,460	293,691	313,493
NET INCREASE/(DECREASE) IN CASH HELD		31,770	5,200	(431)	(4,120)	28,443	(24,733)	(8,049)	(8,985)	6,510	(485)	43	(21,909)	3,254	30,039	32,387
Cash/cash equivalents at the month/year beginning:		(2,275)	29,495	34,695	34,264	30,144	58,587	33,854	25,805	16,820	23,330	22,845	22,888	(2,275)	979	31,018
Cash/cash equivalents at the month/year end:		29,495	34,695	34,264	30,144	58,587	33,854	25,805	16,820	23,330	22,845	22,888	979	979	31,018	63,404

KZN222 uMngeni - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Executive and Council													-	-	-	-
Vote 2 - Finance													-	-	-	-
Vote 3 - Corporate Services													-	-	-	-
Vote 4 - Planning and Development													-	-	-	-
Vote 5 - Community Services													-	-	-	-
Vote 6 - Technical Services													-	-	-	-
Vote 7 - Economic Development and Growth													-	-	-	-
Vote 8 - Internal Audit													-	-	-	-
Vote 9 - Electricity													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 1 - Executive and Council													1,300	1,300	400	-
Vote 2 - Finance													-	-	-	-
Vote 3 - Corporate Services													-	-	-	-
Vote 4 - Planning and Development													15,000	15,000	-	-
Vote 5 - Community Services													2,500	2,500	400	500
Vote 6 - Technical Services													23,586	23,586	25,510	22,978
Vote 7 - Economic Development and Growth													-	-	-	-
Vote 8 - Internal Audit													-	-	-	-
Vote 9 - Electricity													1,000	1,000	8,500	15,000
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Capital single-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	43,386	43,386	34,810	38,478
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	43,386	43,386	34,810	38,478

KZN222 uMngeni - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
<i>Governance and administration</i>		-	-	300	-	-	500	-	-	500	-	-	-	1,300	400	-
Executive and council				300			500			500			-	1,300	400	-
Budget and treasury office													-	-	-	-
Corporate services													-	-	-	-
<i>Community and public safety</i>		-	-	-	1,510	-	700	400	1,250	-	-	-	(1,360)	2,500	-	-
Community and social services					10			400					(410)	-	-	-
Sport and recreation					1,500				1,250				(250)	2,500	-	-
Public safety							700						(700)	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
<i>Economic and environmental services</i>		-	-	5,000	-	-	-	5,000	-	-	-	10,312	11,100	31,412	-	-
Planning and development													15,000	15,000	-	-
Road transport				5,000				5,000				10,312	(3,900)	16,412	-	-
Environmental protection													-	-	-	-
<i>Trading services</i>		-	-	-	-	500	-	-	1,400	-	-	-	(900)	1,000	-	-
Electricity						500			1,400				(900)	1,000	-	-
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management													-	-	-	-
<i>Other</i>						2,500			2,390				2,284	7,174	-	-
Total Capital Expenditure - Standard		-	-	5,300	1,510	3,000	1,200	5,400	5,040	500	-	10,312	11,124	43,386	400	-

KZN222 uMngeni - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description		Ref	Budget Year 2013/14									Budget Year	Budget Year
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2014/15 Adjusted Budget	+2 2015/16 Adjusted Budget
R thousands			A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class													
Infrastructure			3,190	-	-	-	-	-	2,284	2,284	5,474	2,500	110
Infrastructure - Road transport			3,190	-	-	-	-	-	2,284	2,284	5,474	-	-
Roads, Pavements & Bridges			3,190	-	-	-	-	-	1,484	1,484	4,674	-	-
Storm water			-	-	-	-	-	-	800	800	800	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-	-	-
Generation			-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation			-	-	-	-	-	-	-	-	-	-	-
Street Lighting			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs			-	-	-	-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-	-	-
Sewerage purification			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-	2,500	110
Refuse			-	-	-	-	-	-	-	-	-	-	-
Transportation		2	-	-	-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-	-	-
Other		3	-	-	-	-	-	-	-	-	-	2,500	110
Community			-	-	-	-	-	-	-	-	-	-	-
Parks & gardens			-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia			-	-	-	-	-	-	-	-	-	-	-
Swimming pools			-	-	-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-	-	-	-
Social rental housing			-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-
Other assets			1,700	-	-	-	-	-	-	-	1,700	-	-
General vehicles			1,700	-	-	-	-	-	-	-	-	-	-
Specialised vehicles		18	1,700	-	-	-	-	-	-	-	1,700	-	-
Plant & equipment			-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment			-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment			-	-	-	-	-	-	-	-	-	-	-
Abattoirs			-	-	-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-	-	-
Other Buildings			-	-	-	-	-	-	-	-	-	-	-
Other Land			-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-
Agricultural assets			-	-	-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)			-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjus		1	4,890	-	-	-	-	-	2,284	2,284	7,174	2,500	110
Specialised vehicles		18	1,700	-	-	-	-	-	-	-	1,700	-	-
Refuse			1,700	-	-	-	-	-	-	-	1,700	-	-
Fire			-	-	-	-	-	-	-	-	-	-	-
Conservancy			-	-	-	-	-	-	-	-	-	-	-
Ambulances			-	-	-	-	-	-	-	-	-	-	-

KZN222 uMngeni - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure	2 3 											

KZN222 uMngeni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure	2 <											

KZN222 uMngeni - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description		Ref	Budget Year 2013/14								Budget Year	Budget Year	
			Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	
			Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	
A		7	8	9	10	11	12	13	14				
R thousands		A1	B	C	D	E	F	G	H				
Depreciation by Asset Class/Sub-class													
Infrastructure													
Infrastructure - Road transport		-	-	-	-	-	21,100	-	21,100	21,100	6,514	6,774	
Roads, Pavements & Bridges		-	-	-	-	-	10,930	-	10,930	10,930	3,559	3,701	
Storm water		-	-	-	-	-	7,900	-	7,900	7,900	2,491	2,591	
Infrastructure - Electricity		-	-	-	-	-	3,030	-	3,030	3,030	1,068	1,110	
Generation		-	-	-	-	-	8,310	-	8,310	8,310	2,470	2,569	
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Street Lighting		-	-	-	-	-	8,310	-	8,310	8,310	2,470	2,569	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Water purification		-	-	-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	1,860	-	1,860	1,860	485	505	
Refuse		-	-	-	-	-	-	-	-	-	-	-	
Transportation		-	-	-	-	-	1,860	-	1,860	1,860	485	505	
Gas		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Community													
Parks & gardens		-	-	-	-	-	7,557	-	7,557	7,557	2,536	2,647	
Sports Fields & stadia		-	-	-	-	-	800	-	800	800	877	912	
Swimming pools		-	-	-	-	-	-	-	-	-	-	-	
Community halls		-	-	-	-	-	160	-	160	160	-	-	
Libraries		-	-	-	-	-	116	-	116	116	141	147	
Recreational facilities		-	-	-	-	-	-	-	-	-	58	60	
Fire, safety & emergency		-	-	-	-	-	165	-	165	165	276	287	
Security and policing		-	-	-	-	-	231	-	231	231	-	-	
Buses		-	-	-	-	-	-	-	-	-	-	-	
Clinics		-	-	-	-	-	-	-	-	-	58	60	
Museums & Art Galleries		-	-	-	-	-	574	-	574	574	58	60	
Cemeteries		-	-	-	-	-	60	-	60	60	58	60	
Social rental housing		-	-	-	-	-	60	-	60	60	1,010	1,060	
Other		-	-	-	-	-	5,391	-	5,391	5,391	-	-	
Heritage assets													
Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Investment properties													
Housing development		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Other assets													
General vehicles		1,453	-	-	-	-	-	-	-	1,453	1,513	1,564	
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-	
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other Land		-	-	-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-	
Other		1,453	-	-	-	-	-	-	-	1,453	1,513	1,564	
Agricultural assets													
List sub-class		-	-	-	-	-	-	-	-	-	-	-	
Biological assets													
List sub-class		-	-	-	-	-	-	-	-	-	-	-	
Intangibles													
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-	
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation to be adjusted		1	1,453	-	-	-	-	28,657	-	28,657	30,111	10,563	10,985
Specialised vehicles													
Refuse		18	-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-	-

KZN222 uMngeni - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
Revenue By Municipal Entity												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

2.14 Municipal manager's quality certificate



uMngeni Municipality

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3290
Howick, South Africa

Tel: +27 (33) 239 9200
Fax: +27 (33) 330 4183
Email: manager@umngeni.gov.za
Website: www.umngeni.gov.za

Our Ref.:

Your Ref.:

OFFICE OF THE MUNICIPAL MANAGER

Quality Certificate

I, Mpilo Brilliance Ngubane, Municipal Manager of uMngeni Municipality, hereby certify that the Adjustment Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

PRINT NAME

MPILO BRILLIANCE NGUBANE

MUNICIPAL MANAGER OF

UMNGENI MUNICIPALITY (KZ222)

SIGNATURE

DATE

26 FEBRUARY 2014